



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

December 19, 2001

The Honorable William G. Barkley
Chief Judge
County of Madison General District Court
606 East Market Street
Charlottesville, VA 22901

The Honorable Susan L. Whitlock
Chief Judge
County of Madison Juvenile and
Domestic Relations District Court
P.O. Box 452
Louisa, VA 23093

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Madison District Court for the period July 1, 2000 through September 30, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Roger L. Morton, Judge
The Honorable Edward DeJ. Berry, Judge
Cindy S. Cornwell, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia

The Honorable William G. Barkley
Chief Judge
County of Madison General District Court
606 East Market Street
Charlottesville, VA 22901

The Honorable Susan L. Whitlock
Chief Judge
County of Madison Juvenile and Domestic Relations
P.O. Box 452
Louisa, VA 23093

Cindy S. Cornwell
Clerk of the Court
County of Madison
P.O. Box 470
Madison, VA 22727

The Honorable Roger L. Morton, Judge
P.O. Box 470
Madison, VA 22727

The Honorable Edward DeJ. Berry, Judge
P.O. Box 470
Madison, VA 22727

Don Lucido
Director of Technical Assistance
Supreme Court of Virginia
North Ninth Street
Richmond, Virginia 23219

1 Report File
1 Working Papers